



Budget Summaries

Financial Summaries for All Budget Summaries

- Combined Financial Summaries
- General Fund
- Interest & Sinking G.O. Bonds Fund
- Interest & Sinking Revenue Bonds Fund
- Water / Wastewater Utility Fund
- Utility Impact Fees Fund
- Hotel Occupancy Tax Fund
- Law Enforcement Fund
- Parks Improvement & Acquisitions Fund
- Municipal Court Fund
- Library Fund
- Tree Replacement Fund

Revenue & Expenditure Graphs



Budget Summaries



Financial Summaries for All Funds

The Financial Summaries for All Funds section presents a summary of budgeted operations and activities for the ensuing fiscal year. The summary indicates the projected beginning fund balance or working capital balance for the fiscal year. The effect of the budget estimated revenues and expenditures for the fiscal year is illustrated in the projection of ending fund balance or working capital. Revenue detail by category can be found in the Revenue Estimates section. Some funds such as capital projects and special revenue record activity on a project length basis as opposed to annual appropriation. In these cases, revenues and expenditures for the fiscal year have been estimated. Information related to these subjects can be found in the Capital Projects Funds Expenditures and Revenue Estimates sections.

	Projected Beginning Fund Balance/ Working Capital 10/1/2008	Budgeted Revenue & Financing Sources 2008-09	Budgeted Expenditures & Financing Uses 2008-09	Budgeted Ending Fund Balance/ Working Capital 9/30/2009
General Fund	\$34,584,602	\$86,128,274	(\$86,125,615)	\$34,587,261
I&S G.O. Bonds Fund	1,152,393	12,813,000	(13,039,874)	925,519
I&S Revenue Bonds Fund	2,103	711,000	(711,000)	2,103
Water & Wastewater Utility Fund	20,204,006	35,736,000	(35,688,854)	20,251,152
Utility Impact Fees Fund	6,858,577	4,650,000	(7,306,000)	4,202,577
Hotel Occupancy Tax Fund	5,661,976	2,900,000	(2,325,690)	6,236,286
Law Enforcement Fund	259,074	7,000	0	266,074
Parks Improvement & Acquisitions Fund	136,117	440,132	(406,132)	170,117
Municipal Court Fund	262,279	96,850	(112,460)	246,669
Library Fund	15,248	600	(3,000)	12,848
Tree Replacement Fund	788,440	70,500	(250,000)	608,940
Total Fund Balance/Working Capital	\$69,924,815	\$143,553,356	(\$145,968,625)	\$67,509,546

Budget Summaries

Financial Summaries for All Funds

Financial Summaries for All Funds

The following summary indicates the available fund balance and working capital after the City's current financial reserve policies are applied. Please see the budget message for operating reserve policies that have been established. Some capital project and special revenue funds record activity on a project length basis and are not subject to annual appropriation. Additionally, inter-fund transfers are itemized to enable the reader to develop a true sense of revenue and expenditures. Inter-fund transfers are accounting transfers which reimburse or charge for services the funds provide or receive from other funds.

	General Fund	I&S GO Bonds Fund	I&S Revenue Bonds Fund	Water & Wastewater Utility Fund	Utility Impact Fees Fund
Estimated Fund Balance/ Working Capital 10/01/08	\$34,584,602	\$1,152,393	\$2,103	\$20,204,006	\$6,858,577
Less Reserves ¹	(30,071,453)	0	0	(12,847,987)	0
Estimated Revenue (FY 2008-09)	84,438,274	12,195,000	0	35,736,000	4,650,000
Inter-fund Transfers	1,690,000	618,000	711,000	(2,566,000)	0
Total Funds Available	90,641,423	13,965,393	713,103	40,526,019	11,508,577
Budgeted Expenditures	(86,125,615)	(13,039,874)	(711,000)	(33,122,854)	(7,306,000)
Estimated Fund Balance/ Working Capital 9/30/09	\$4,515,808	\$925,519	\$2,103	\$7,403,165 ²	\$4,202,577 ²
Estimated percentage change in fund balance/working capital	0.01%	-19.69%	0.00%	0.23%	-38.73%

Explanation of changes in fund balance/working capital greater than 10%:

I&S GO Bonds Fund - 20% decline reflects an annual scheduled use of available fund balance.

Utility Impact Fees Fund - 39% decline reflects the funding of designated utility capital projects.

Hotel Occupancy Tax Fund - 10% increase reflects future funding needs for the long-range tourism plan.

Parks Improvement & Acquisitions Fund - 25% increase reflects scheduled resources in excess of uses.

Library Fund - 16% decline due to budgeted purchase of library books and videos.

Tree Replacement Fund - 23% decrease reflects scheduled use of available fund balance.

¹ Reserves are established in accordance with operating reserve policies.

² Funds are designated for capital improvements and debt service for the Utility System.

See Capital Projects Funds Expenditures Tab.

³ Reflects transfer of \$453,000 from the golf course operator for debt service.

Financial Summaries for All Funds (cont.)

Hotel Occupancy Tax Fund	Law Enforcement Fund	Parks Improvement & Acquisitions Fund	Municipal Court Fund	Library Fund	Tree Replacement Fund	Total For All Funds
\$5,661,976	\$259,074	\$136,117	\$262,279	\$15,248	\$788,440	\$69,924,815
(1,450,000)	(25,907)	(13,445)	(96,850)	(1,500)	(84,462)	(44,591,604)
2,900,000	7,000	440,132	96,850	600	70,500	140,534,356
0	0	0	0	0	0	453,000 ³
7,111,976	240,167	562,804	262,279	14,348	774,478	166,320,567
(2,325,690)	0	(406,132)	(112,460)	(3,000)	(250,000)	(143,402,625)
\$4,786,286	\$240,167	\$156,672	\$149,819	\$11,348	\$524,478	\$22,917,942
10.14%	2.70%	24.98%	-5.95%	-15.74%	-22.77%	-3.45%



Budget Summaries

The summaries on the following pages are provided on both a combined and individual basis and, in addition to summarizing revenue and expenditures, the individual summaries illustrate the resulting net change in operations. Furthermore, the individual summaries provide comparative revenue and expenditure data for the previous two fiscal years. Two-year projected data is presented for all funds except the non-operating funds: Hotel Occupancy Tax Fund, Law Enforcement Fund, Parks Improvement & Acquisitions Fund, Municipal Court Fund, Library Fund, and Tree Replacement Fund.

Combined Financial Summaries for All Funds FY 2008-09

This section presents a combined, more detailed summary of budgeted operations and activities.

Combined Revenues by Type - FY 2008-09

Revenue & Financing Sources	General Fund	Debt Service Funds	Water/Wastewater Utility Fund	Impact Fees Fund	Special Revenue Funds	Total All Funds
Property Taxes	\$17,651,000	\$12,045,000	0	0	0	\$29,696,000
Sales Taxes	49,025,000	0	0	0	0	49,025,000
Franchise Fees	6,220,000	0	0	0	0	6,220,000
Water Sales	0	0	\$20,316,500	0	0	20,316,500
Sewer Sales	0	0	15,419,500	0	0	15,419,500
Other	13,232,274	1,479,000	0	\$4,650,000	0	19,361,274
Hotel Occupancy Tax Fund	0	0	0	0	\$2,900,000	2,900,000
Law Enforcement Fund	0	0	0	0	7,000	7,000
Parks Improvement & Acquisitions Fund	0	0	0	0	440,132	440,132
Municipal Court Fund	0	0	0	0	96,850	96,850
Library Fund	0	0	0	0	600	600
Tree Replacement Fund	0	0	0	0	70,500	70,500
Total Revenue & Financing Sources	\$86,128,274	\$13,524,000	\$35,736,000	\$4,650,000	\$3,515,082	\$143,553,356

Budget Summaries

Combined Financial Summaries for All Funds

Combined Financial Summaries for All Funds (cont.)

Combined Expenditures by Function - FY 2008-09

Expenditures & Financing Uses	General Fund	Debt Service Funds	Water/Wastewater Utility Fund	Impact Fees Fund	Special Revenue Funds	Total All Funds
Public Safety	\$35,013,125	0	0	0	0	\$35,013,125
Public Works	15,150,123	0	0	0	0	15,150,123
General Services	13,002,270	0	0	0	0	13,002,270
Library	2,475,777	0	0	0	0	2,475,777
Parks	9,394,756	0	0	0	0	9,394,756
Utility	0	0	\$35,688,854	0	0	35,688,854
Other	11,089,564	0	0	\$7,306,000	0	18,395,564
Debt Service	0	\$13,750,874	0	0	0	13,750,874
Hotel Occupancy Tax Fund	0	0	0	0	\$2,325,690	2,325,690
Law Enforcement Fund	0	0	0	0	0	0
Parks Improvement & Acquisitions Fund	0	0	0	0	406,132	406,132
Municipal Court Fund	0	0	0	0	112,460	112,460
Library Fund	0	0	0	0	3,000	3,000
Tree Replacement Fund	0	0	0	0	250,000	250,000
Total Expenditures	\$86,125,615	\$13,750,874	\$35,688,854	\$7,306,000	\$3,097,282	\$145,968,625

Combined Expenditures by Category - FY 2008-09

Expenditures & Financing Uses	General Fund	Debt Service Funds	Water/Wastewater Utility Fund	Impact Fees Fund	Special Revenue Funds	Total All Funds
Personnel Services	\$52,139,189	0	\$7,577,489	0	0	\$59,716,678
Contractual Services	12,286,455	0	16,896,893	0	0	29,183,349
Materials and Supplies	5,930,290	0	2,074,204	0	0	8,004,494
Other Services and Charges	12,917,012	0	2,150,545	0	0	15,067,557
Capital Outlay	1,931,668	0	187,562	0	0	2,119,230
Debt Service	0	\$13,750,874	0	0	0	13,750,874
Other	921,000	0	6,802,161	\$7,306,000	0	15,029,161
Hotel Occupancy Tax Fund	0	0	0	0	\$2,325,690	2,325,690
Law Enforcement Fund	0	0	0	0	0	0
Parks Improvement & Acquisitions Fund	0	0	0	0	406,132	406,132
Municipal Court Fund	0	0	0	0	112,460	112,460
Library Fund	0	0	0	0	3,000	3,000
Tree Replacement Fund	0	0	0	0	250,000	250,000
Total Expenditures	\$86,125,615	\$13,750,874	\$35,688,854	\$7,306,000	\$3,097,282	\$145,968,625

General Fund 2008-09

	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget	2009-10 Projected Budget
Revenue & Financing Sources	\$87,009,741	\$85,097,884	\$86,092,884	\$86,128,274	\$86,577,599
Expenditures					
Personnel Services	42,185,135	49,608,604	48,042,309	52,139,189	53,082,914
Contractual Services	6,706,592	11,292,639	11,227,639	12,286,455	12,704,681
Materials and Supplies	4,239,412	4,737,194	4,737,194	5,930,290	6,116,020
Other Services and Charges	12,781,010	13,675,128	12,426,410	12,437,012	12,528,956
Economic Development	471,193	480,000	480,000	480,000	480,000
Capital Outlay	6,278,856	3,959,718	4,098,442	1,931,668	1,497,550
Transfers	12,805,500	1,100,000	4,836,289	921,000	921,000
Total Expenditures	85,467,698	84,853,283	85,848,283	86,125,615	87,331,121
Net Change in Operations	\$1,542,043	\$244,601	\$244,601	\$2,659	(\$753,522)

Budget Summaries

Individual Summaries of Revenues & Expenditures

Interest & Sinking G.O. Bonds Fund 2008-09

	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget	2009-10 Projected Budget
Revenue & Financing Sources	\$21,562,121	\$13,380,000	\$13,380,000	\$12,813,000	\$12,836,000
Expenditures					
Other Services and Charges	9,358,790	13,527,520	13,527,520	13,039,874	13,082,958
Total Expenditures	9,358,790	13,527,520	13,527,520	13,039,874	13,082,958
Net Change in Operations	\$12,203,331	(\$147,520)	(\$147,520)	(\$226,874)	(\$246,958)

Interest & Sinking Revenue Bonds Fund 2008-09

	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget	2009-10 Projected Budget
Revenue & Financing Sources	\$573	\$300,000	\$300,000	\$711,000	\$906,000
Expenditures					
Other Services and Charges	5,966	300,000	300,000	711,000	906,000
Total Expenditures	5,966	300,000	300,000	711,000	906,000
Net Change in Operations	(\$5,393)	\$0	\$0	\$0	\$0

Budget Summaries

Individual Summaries of Revenues & Expenditures

Water/Wastewater Utility Fund 2008-09

	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget	2009-10 Projected Budget
Revenue & Financing Sources	\$32,395,120	\$32,735,000	\$32,735,000	\$35,736,000	\$36,476,000
Expenditures					
Personnel Services	6,143,570	7,058,207	7,058,207	7,577,489	7,638,471
Contractual Services	12,510,332	16,349,200	16,389,200	16,896,893	18,455,357
Materials and Supplies	1,593,013	1,884,498	1,884,498	2,074,204	2,074,418
Other Services and Charges	996,537	2,042,074	2,002,074	2,150,545	3,687,803
Capital Outlay	263,277	515,045	515,045	187,562	124,764
Debt Service/Transfers	3,597,247	4,880,700	13,380,700*	6,802,161	5,354,700
Total Expenditures	25,103,976	32,729,724	41,229,724	35,688,854	37,335,512
Net Change in Operations	\$7,291,144	\$5,276	(\$8,494,724)	\$47,146	(\$859,512)

* Includes one-time scheduled transfer of \$8.5 million in available working capital for Utility Construction projects.

Utility Impact Fees Fund 2008-09

	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget	2009-10 Projected Budget
Revenue and Financing Sources	\$11,229,732	\$7,500,000	\$7,500,000	\$4,650,000	\$4,650,000
Expenditures					
Capital Projects	6,001,895	9,000,000	9,000,000	7,306,000	8,350,000
Total Expenditures	6,001,895	9,000,000	9,000,000	7,306,000	8,350,000
Net Change in Operations	\$5,227,837	(\$1,500,000)	(\$1,500,000)	(\$2,656,000)	(\$3,700,000)

Budget Summaries

Individual Summaries of Revenues & Expenditures

Hotel Occupancy Tax Fund 2008-09

	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget
Revenue and Financing Sources	\$2,995,339	\$2,680,000	\$2,680,000	\$2,900,000
Expenditures				
Multi-Purpose Stadium/Convention Facility	1,871,820	975,000	975,000	970,000
Tourism Events	15,000	21,500	21,500	25,500
Arts Support	13,000	26,000	26,000	29,000
Tourism Support	0	21,500	21,500	9,745
Museum Support	15,506	0	0	0
Convention & Visitors Bureau	545,683	737,933	737,933	791,445
Capital Projects	490,500	500,000	500,000	500,000
Total Expenditures	2,951,509	2,281,933	2,281,933	2,325,690
Net Change in Operations	\$43,830	\$398,067	\$398,067	\$574,310

Law Enforcement Fund 2008-09

	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget
Revenue and Financing Sources	\$145,836	\$8,300	\$8,300	\$7,000
Expenditures				
Local	42,233	196,265	196,265	0
Federal	290,571	109,700	109,700	0
Total Expenditures	332,804	305,965	305,965	0
Net Change in Operations	(\$186,968)	(\$297,665)	(\$297,665)	\$7,000

Budget Summaries

Individual Summaries of Revenues & Expenditures

Parks Improvement & Acquisitions Fund 2008-09

	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget
Revenue and Financing Sources	\$36,894	\$320,550	\$320,550	\$440,132
Expenditures				
Parkland Development	0	293,050	293,050	406,132
Total Expenditures	0	293,050	293,050	406,132
Net Change in Operations	\$36,894	\$27,500	\$27,500	\$34,000

Municipal Court Fund 2008-09

	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget
Revenue and Financing Sources	\$95,873	\$94,650	\$94,650	\$96,850
Expenditures				
Child Safety Fines	13,635	20,000	20,000	20,000
Technology Fees	14,148	43,220	43,220	56,860
Security Fees	32,206	35,200	35,200	35,600
Total Expenditures	59,989	98,420	98,420	112,460
Net Change in Operations	\$35,884	(\$3,770)	(\$3,770)	(\$15,610)

Budget Summaries

Individual Summaries of Revenues & Expenditures

Library Fund 2008-09

	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget
Revenue and Financing Sources	\$3,858	\$3,500	\$3,500	\$600
Expenditures				
Books & Materials	3,312	5,000	5,000	3,000
Total Expenditures	3,312	5,000	5,000	3,000
Net Change in Operations	\$546	(\$1,500)	(\$1,500)	(\$2,400)

Tree Replacement Fund 2008-09

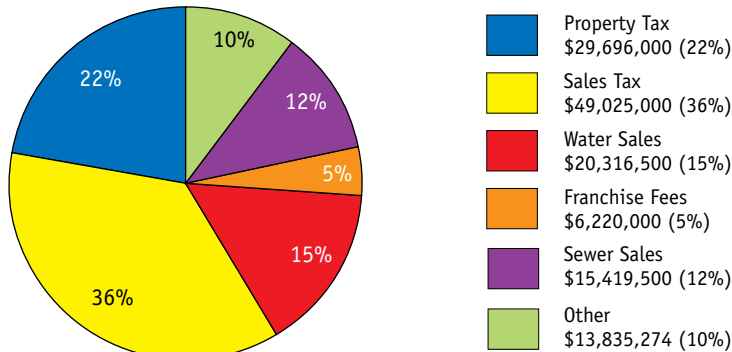
	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget
Revenue and Financing Sources	\$321,974	\$12,000	\$12,000	\$70,500
Expenditures				
Tree Replacement	0	250,000	250,000	250,000
Total Expenditures	0	250,000	250,000	250,000
Net Change in Operations	\$321,974	(\$238,000)	(\$238,000)	(\$179,500)

Budget Summaries

Revenue & Expenditure Graphs

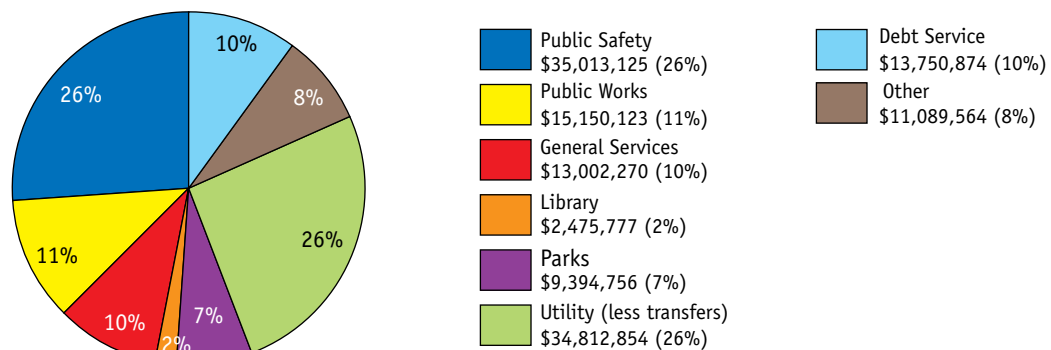
Revenue by Type: \$134,512,274

(Combined General, G.O. & Revenue Debt Service, and Utility Funds/Net of Inter-fund Transfers)



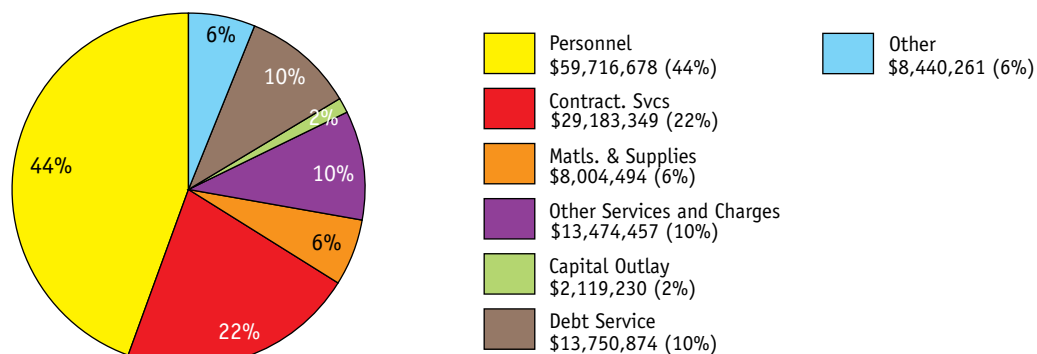
Uses by Function: \$ 134,689,343

(Combined General, G. O. & Revenue Debt Service, and Utility Funds/Net of Inter-fund Transfers)



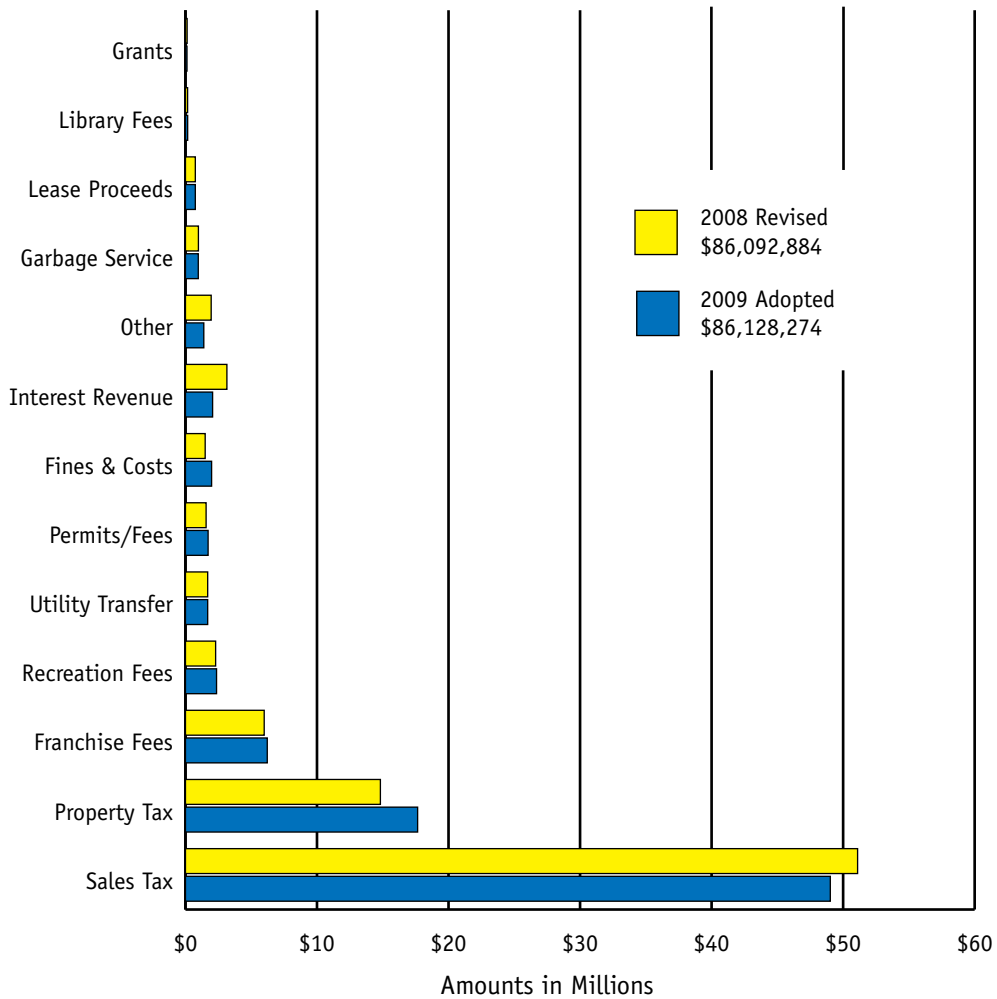
Uses by Category: \$134,689,343

(Combined General, G. O. & Revenue Debt Service, and Utility Funds/Net of Inter-fund Transfers)



General Fund Revenues

2009 Adopted Compared to 2008 Revised Budget

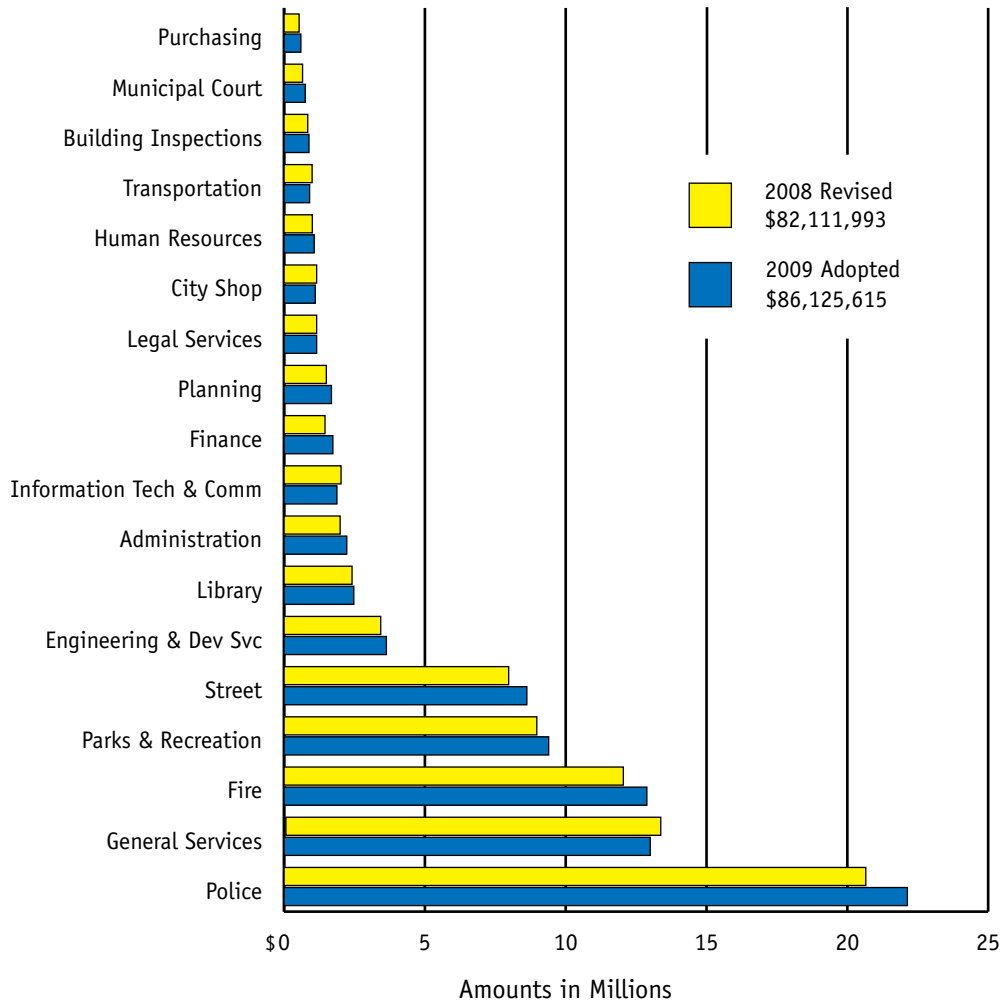


Budget Summaries

Revenue & Expenditure Graphs

General Fund Expenditures

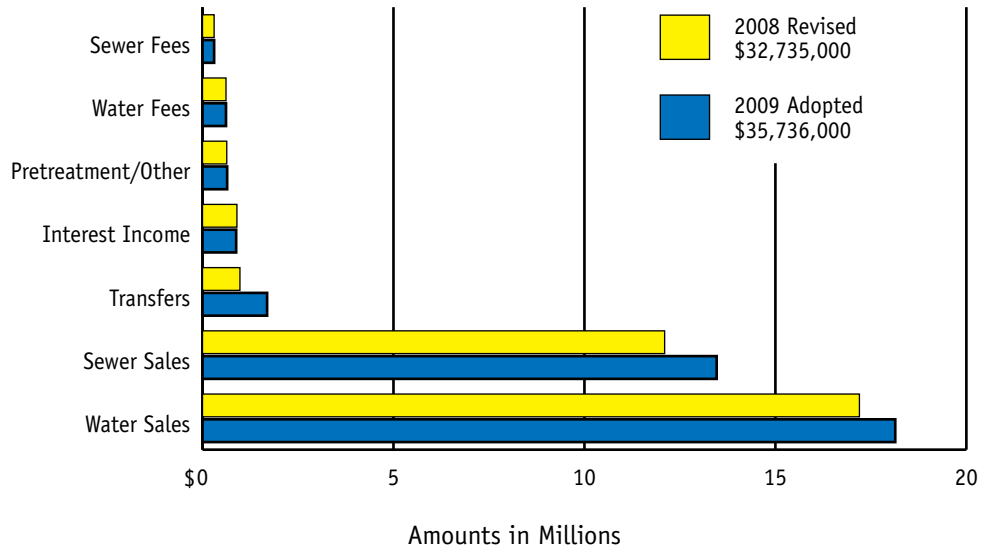
2009 Adopted Compared to 2008 Revised Budget



Note: For comparative purposes, one time transfer of \$3.7 Million for FY 2008 to construction fund not shown

Utility Fund Revenues

2009 Adopted Compared to 2008 Revised Budget

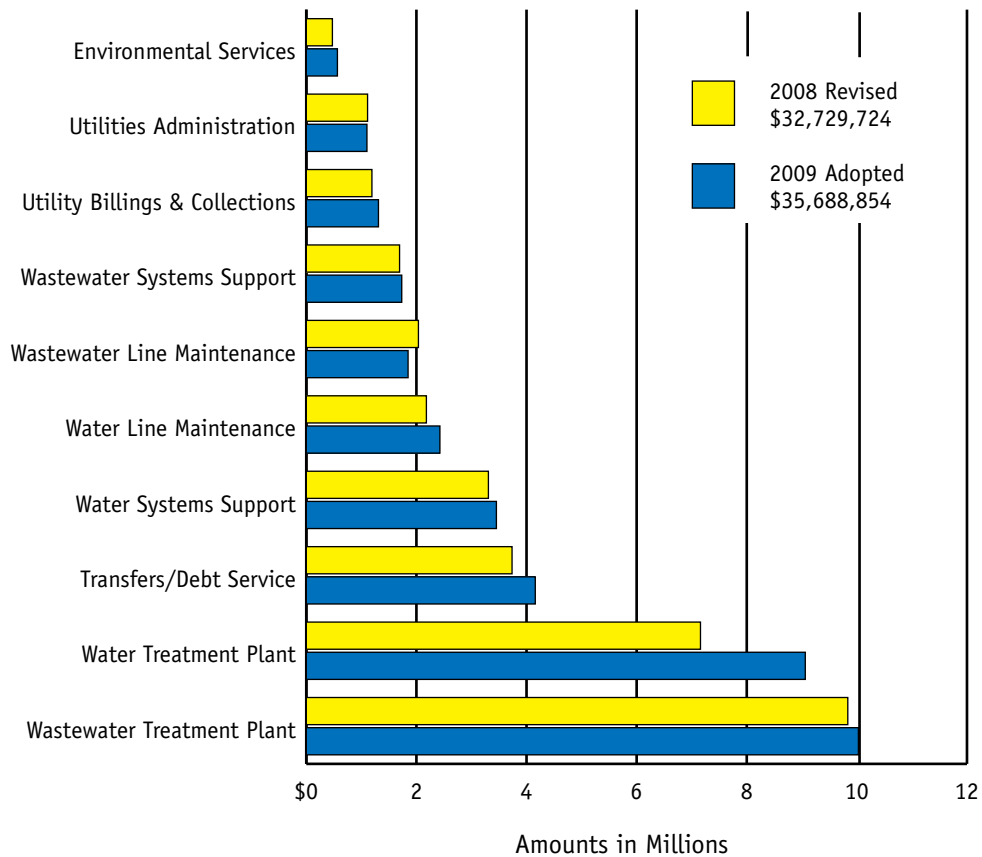


Budget Summaries

Revenue & Expenditure Graphs

Utility Fund Expenditures

2009 Adopted Compared to 2008 Revised Budgets



Note: For comparative purposes, one time transfer of \$8.5 Million for FY 2008 to construction fund not shown